SINGLE AUDIT

DATABASE USER MANUAL

August 26, 2016

# Contents

Accessing the Database

Below are the instructions for the designated user of the Single Audit Expenditure Reporting Database (database). There are screenshot examples included for each step.

For first time users that have not used the database, you will want to perform the following steps:

Go to the DOF.CA.GOV website → Programs → Office of State Audits and Evaluations → "The Single Audit," which is on the right side of the screen under "Responsibilities."
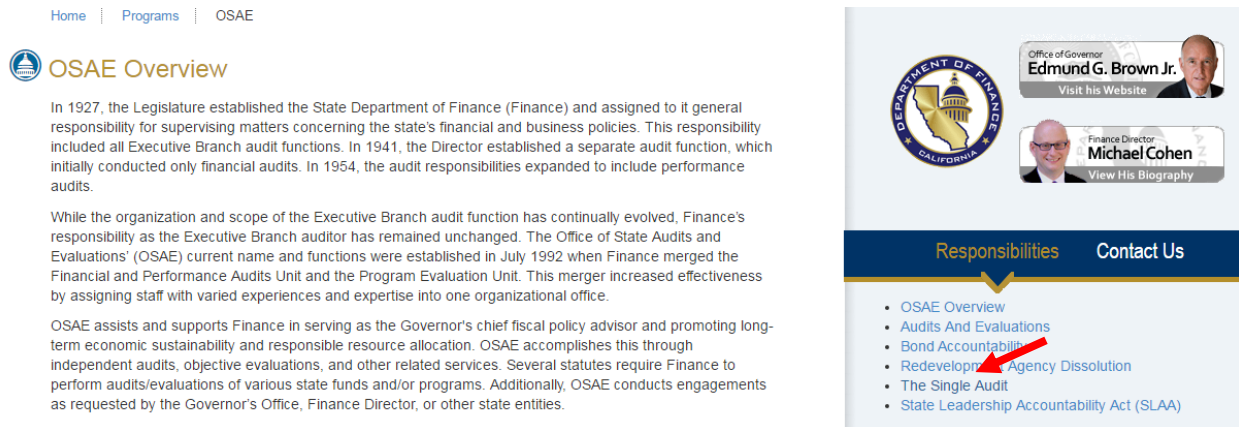
Mid page, click the blue **here** link to access the database.
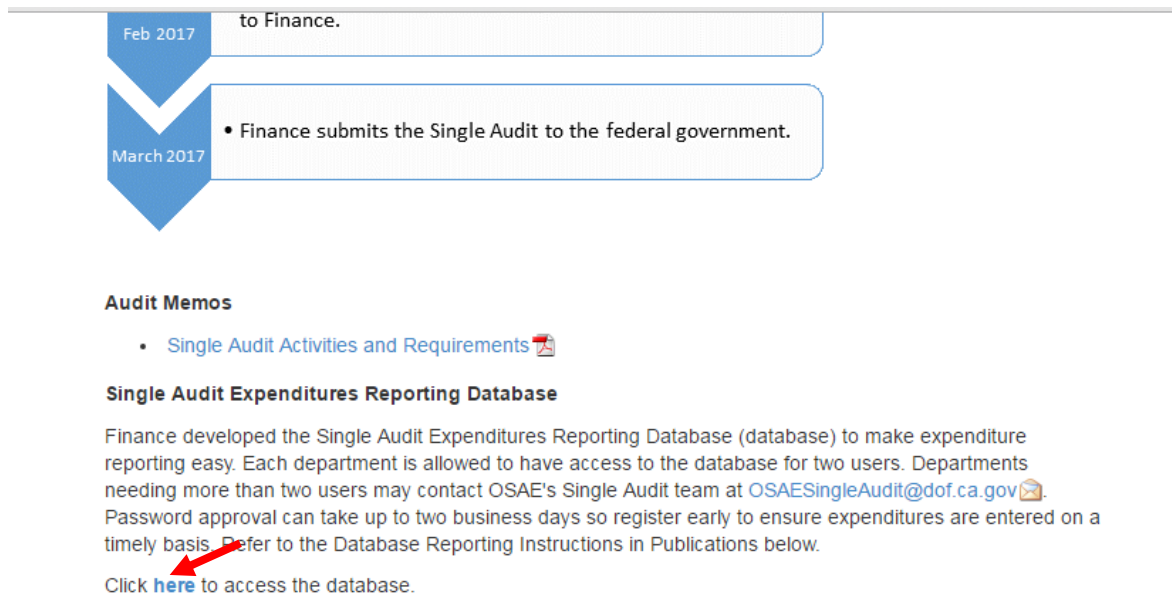
If you are a new user, you will need to register, which is located under New Users. If you are a returning user, you can skip to "Returning User".

New User Registration

Registration is required to access the database. Each department is allowed to have access to the database for two users.

To get started, click on the blue **Register** link then fill in the required information. You will receive a system generated password via email in approximately two business days. Once the password is received, you can log on to the database to change the password. You are not required to change your password if you choose not to. If more users are needed or the users need to be changed, please contact the Single Audit Team at OSAESingleAudit@dof.ca.gov.
*If you are reporting for multiple business units, please select them during registration by holding down the control key.

After registering, you will be prompted to verify your account information. You will need to create two contacts: one as the primary Management Representation Letter contact and one as the primary Financial Statement contact. The five areas that need to be completed are labeled below. If you are not reporting federal expenditures, number 5 does not need to be completed. This page will only be displayed upon the login at the beginning of each fiscal year.

Returning Users

If you are reporting for more than one business unit, please contact the Single Audit Team at OSAESingleAudit@dof.ca.gov so that upon login, you will be able to select which business unit you want to report for.

If you forget your password, you can click on the blue **Forgot Password** link and you will be directed to the password reset page. Here, you will type in your email address and the reCAPTCHA code in the respective fields. By clicking on the reset password button, a new password will be generated and emailed to you.

Changing Password

You are not required to change the system generated password upon logging in. If you decide to change the password, perform the following steps. Click on your name in the upper right hand corner and then click on the change password link.   *Note:* Your name will not appear in the upper right hand corner of the "Verify Account Information" screen.
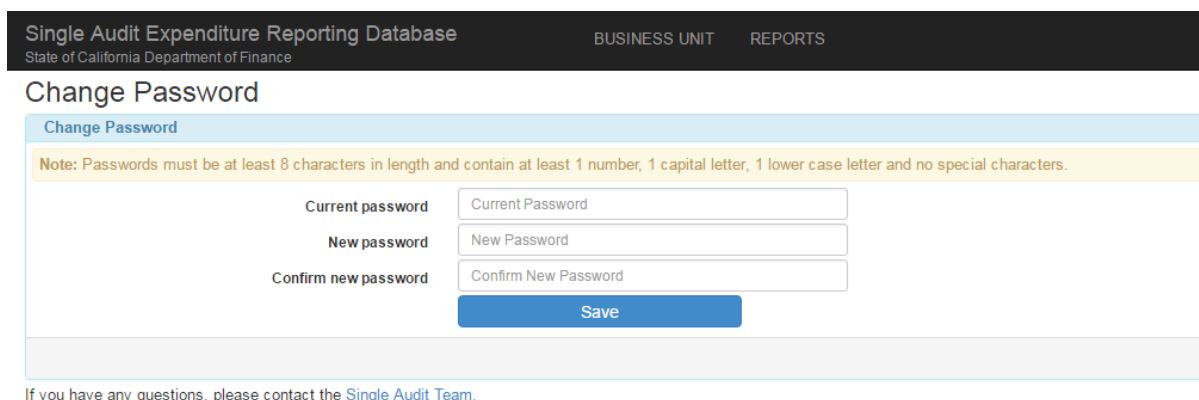
Next, enter the current password and a new password as well. The new password must have at least 8 characters in length and contain at least 1 number, 1 capital letter, 1 lower case letter and no special characters. After a new password has been entered, click on the save button to change the password.
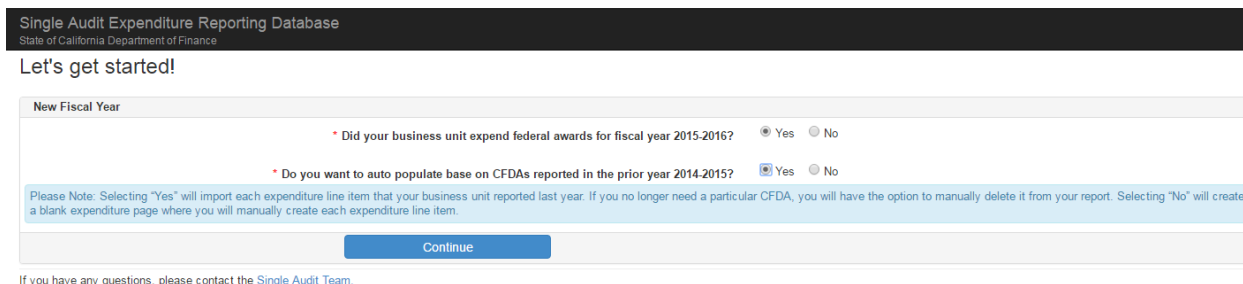
Getting Started – Federal Reporting

The database will prompt you to indicate whether your business unit expended federal awards. If you select yes, you will then be given the option to auto populate (upload the previous Catalog of Federal Domestic Assistance (CFDA) line items) or to manually enter each line item. Select Continue.

If your department *does not* have any federal expenditures to report, you can click on "No" option. Skip to page 15 for further instructions.

To navigate through the database, you will use one of two tabs found at the top of the page. Each tab has a drop down menu of options. There are the "Business Unit" and the "Reports" tab.

1. <u>Federal Expenditures</u> - Expenditures must be entered on a cash basis. They must not include accruals, accrual reversals, encumbrances, or encumbrance reversals.

   If you chose to auto populate, your screen will look like the screenshot below. You will have the option to edit or delete the line entry.

   If you chose not to auto populate, you will need to select the "Create New" button to add a line item.

   After selecting "Create New," the next screen will give you 12 fields that must be completed. Each required field has been lettered in red in the screenshot below. An explanation of the information needed is included with the corresponding letter following the screenshot.

a) **Fiscal Year** – The fiscal year field is prefilled.

b) **CFDA** – This is the Catalog of Federal Domestic Assistance (CFDA) number. You can scroll through or type in the CFDA numbers to find the CFDA for the program you are reporting. If you are unsure of your CFDA number, you can visit https://www.cfda.gov/ to obtain the CFDA number. *Note:* CFDAs cannot begin with 99. Per OMB's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), it is the department's responsibility to ascertain the CFDA number for the program funded. In the event the department cannot ascertain the CFDA number, the user must contact the granting federal cognizant agency to obtain the proper CFDA.

c) **Is this expenditure funded by the American Recovery and Reinvestment Act (ARRA)?** – In 2009, Congress passed ARRA which provided funding via tax cuts, entitlement programs, federal contracts, grants, and loans. For single audit purposes, departments are required to report whether they received federal funds as a result of ARRA. Select the yes button if the program is funded by ARRA and select the no button if it is not.

d) **Direct Award Expenditures** – Enter the amount of expenditures for assistance received directly from a federal agency for the current fiscal year on a cash basis. The total amount expended for a particular federal award includes all amounts expended by your department and any amounts awarded by your department to subrecipients. Amounts awarded by your department passed to another state department should only be reported once for the State of California as an entity

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and reported as a direct expenditure by the initial federal award recipient when it expends the federal award. ***Note:*** All entries must be rounded to the nearest dollar.

e) **Amount to Subrecipients** – Enter the amounts paid to subrecipients during the fiscal year. A subrecipient is a non-federal entity that receives a subaward from a pass-through entity to carry out part of a federal program; but does not include an individual that is a beneficiary of such program. Another state department is not considered a subrecipient; federal awards passed through to another state department should be reported as a direct expenditure.

f) **Non-Cash Award Expended** – Enter the dollar value of the non-cash federal assistance or benefits expended during the fiscal year. Amounts are to be reported at fair market value at the time of receipt or the assessed value provided by the federal agency.

g) **ARRA Non-Cash Award Expended** – Enter the dollar value of the ARRA funded non-cash federal assistance or benefits expended during the fiscal year. Amounts are to be reported at fair market value at the time of receipt or the assessed value provided by the federal agency.

h) **Category of Non-Cash Award Expended** – Use the drop down menu to select the non-cash award type expended. The non-cash award types are obtained directly from the Uniform Guidance. If the non-cash award type you need is not listed, contact the Single Audit Team at OSAESingleAudit@dof.ca.gov.

i) **Loans Expended** – Since the federal government is at risk for loans until the debt is repaid, the following guidelines must be used to calculate the value of federal awards expended under loan programs, except when the proceeds were received and expended in prior years. Refer to 2 CFR 200.502(c) for exceptions related to Institutions of Higher Education. Loans should be calculated as follows: (1) Value of new loans made or received during the audit period plus (2) Beginning of the audit period balance of loans from previous years for which the federal government imposes continuing compliance requirements plus (3) Any interest subsidy, cash, or administrative cost allowance received.

j) **Loans Outstanding at End of Fiscal Year** – Enter the dollar value of loans and/or loan guarantees outstanding at June 30. Direct loans are defined as (a) financial assistance provided through the lending of federal monies for a specific period of time, with a reasonable expectation of repayment, and (b) guaranteed/insured loans as programs in which the federal government makes an arrangement to indemnify a lender against part or all of any defaults by those responsible for repayment of the loans.

k) **Insurance in Effect at End of Fiscal Year** – Enter the dollar value of insurance in effect at June 30. Insurance is defined as financial assistance provided to assure reimbursement for losses sustained under specific conditions. Insurance coverage may be provided directly by the federal government or through private carriers and may or may not involve the payment of premiums.

l) **Research and Development (RD) Funding Expended** – Enter the dollar value of the RD funding spent during the fiscal year. Amounts are to be reported at

their value at the time of expense or the assessed value provided by the federal agency.

If you are finished, select the save button. You can continue to add expenditures until all necessary federal expenditures have been entered. When completely finished, select the "Back to Federal Expenditure Overview" button.

If there are pass-through expenditures, you must save your entry and a new section will appear at the bottom of the screen to enter the pass-through expenditures.

Pass-Through Expenditures: If you need to report pass-through expenditures for the CFDA entered, select "Create New" under Pass-Through Details. You will be directed to the screen below. Each required field has been lettered in red in the screenshot below. An explanation of the information needed is included with the corresponding letter following the screenshot.

a) **Pass-Through Entity Name** – If your department received funding as a pass-through, enter the name of the pass-through agency that awarded the funding to your department. If you received pass-through funding from multiple agencies, enter each agency name separated by a comma. If you received funds from

another state department, do not report them here. Federal awards passed through from another state department should be reported as a direct expenditure by the granting department and thus not reported as a pass-through expenditure by your entity.

    b) **Pass-Through Entity ID** – Enter the number assigned by the pass-through entity. If you received pass-through funding from multiple entities, enter each entity's unique identifier separated by a comma. Ensure you maintain the same order of entities as used in the **Pass-Through Entity Name** field. (You must enter a number, NA is not sufficient).

    c) **Amount Received and Expended from a Pass-Through Entity** – Enter the amount of the pass-through award expended. Then, click on the save button and a record will be made of the amount of the pass-through funds expended.

You can select the "Back to Federal Expenditure Overview" button to return to the expenditures overview page. Here you will see all entered expenditures for your department. If you wish to change the amounts on a CFDA record, click edit and make your changes. You can also delete a record here if it has been entered in error. If everything look accurate, select the continue button.

2. <u>Federal Award Certification</u> - The Award Certification is a means for you to indicate whether your department has received federal awards for the fiscal year.   Click the blue **here** link to access the form. Fill out the certification form and have it signed by the department head or the designee. You will then choose the file once the certification form is saved and upload it to the database.

You will then click on "Continue." This will lead you to the finalization process.

3. <u>Finalization of Submission</u> - You are given the option to review the "Federal Expenditure Report" prior to submission. Once finalized, the expenditures and certification form cannot be edited. If an error was made, contact the Single Audit Team at OSAESingleAudit@dof.ca.gov. The DUNS number and the certification form are required in order to finalize the submission.

4. <u>Federal Award MRL</u> – All business units that received federal funding must complete a Federal Award Management Representation letter (MRL) and upload it to the database. The template will be emailed to you no later than the end of March. The template should be signed by the department head or the designee. MRLs must be completed as required by SAM section 20020.

5. <u>DUNS</u> - The Data Universal Number System (DUNS) is a means of identifying business units on a location specific basis. Each department will have a unique nine digit DUNS number associated with their federal funding. If you have forgotten your DUNS number, visit https://fedgov.dnb.com/webform to recover it.

When you click on the "Create New" button in the database, you will type in your DUNS number in the DUNS number field and click on the save button. This will add your DUNS number to the database. You can edit or delete your DUNS number if it is no longer valid.

6. <u>Contacts</u> – This is where you can review, edit, delete, or create a new contact.

Federal Expenditure Report

This tab allows users to run the Federal Expenditure Report, which can be exported into various formats (e.,g. pdf, Excel, Word). This report will allow users to review data entered into the database prior to finalizing the submittal.

Non-Federal Reporting

The following screenshots will appear if your department does not have any federal expenditures to report and you clicked on the "No" option.

To navigate through the database, you will use one of two tabs found at the top of the page. Each tab has a drop down menu of options. There are the "Business Unit" and the "Reports" tabs.

1. <u>Non-Federal Award Certification</u> - This will take you to the Award Certification tab where you can upload the Certification of Non-Federal Award Receipt form. The certification form can be found by clicking the blue **here** link. After the Award Certification is uploaded, you are done with the process until March, when you will be required to return to the database to upload your Management Representation Letter (MRL).

2. <u>Non-Federal Award MRL</u> – All business units that did not receive federal funding must complete a Non-Federal Award MRL and upload it to the database. The template will be emailed to you no later than the end of March. The template should be signed by the department head or the designee. MRLs must be completed as require by SAM section 20020.

3. <u>Contacts</u> – This is where you can review, edit, delete, or create a new contact.

Business Unit ↑	State Organization	Contact Type	First Name	Last Name	Phone Number	Email Address	Action
8860	Department of Finance	(FS) - Primary Financial Statement	Jane	Doe	(916) 322-2985	jane.doe@dof.ca.gov	Edit | Delete
8860	Department of Finance	(MRL) - Primary MRL	John	Smith	(916) 322-2985	john.smith@dof.ca.gov	Edit | Delete

If you have any questions, please contact the Single Audit Team.